

DEPARTMENT OF GENERAL SERVICES  
Records Management DivisionSCHEDULE  
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## RECORDS RETENTION AND DISPOSAL SCHEDULE

COMPTROLLER OF THE TREASURY

General Accounting Division

AGENCY

DIVISION

Item No.	Description	Retention
<u>DISBURSEMENT AUDITING</u>		
1.	<u>Disbursement Transmittals - P Series</u> Disbursement Transmittals submitted on Form #100. They contain invoices and vouchers submitted by State agencies for payment. This special series "P" designates special handling for immediate processing.	Retain in file room four (4) months. Transfer to a State Records Center for remainder of current fiscal year and two (2) additional fiscal years, and until audit, then destroy.
2.	<u>Disbursement Transmittals - N Series</u> Disbursement Transmittals submitted on Form #100, containing invoices and vouchers submitted by State agencies for payment. This series is processed under normal work flow conditions.	Retain in file room four (4) months. Transfer to a State Records Center for remainder of current fiscal year and two (2) additional fiscal years, and until audit, then destroy.
3.	<u>Year End Obligations - Form G-6</u> Year End Obligations forms are used by State agencies to list all year end obligations which are expected to be submitted for payment prior to the close of the fiscal year transit period.	Retain in office for three (3) years and until no longer needed, then destroy.
<u>DATA SYSTEMS</u>		
4.	<u>Work Sheet File</u> Consisting of various types of work sheets, forms, or logs used specifically by data systems to request and record data input and retrieval. File may include:  Backup Logs Job Request Transmittals Special Request Transmittals (continued)	Retain until no longer needed, then destroy.

Schedule Approved by Department,  
Agency, or Division RepresentativeSchedule Authorized by  
Hall of Records Commission2-1-79 *Thomas P. Beaulieu* *Asst. Dir. & Chief*  
Date Signature Title

Date State Archivist

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4.	<u>Work Sheet File (continued)</u> RMS File Maintenance Requests COM Orders Computer Run Logs STARS Input Control Logs (Tape Input)	
5.	<u>STARS Input Control Logs</u> Used to reference data processed by STARS.	Retain in office for three (3) years, then destroy.
6.	<u>Disbursing Warrants</u> Retained copies of warrants processed by STARS.	Retain in office for three (3) years, then destroy.
<u>FISCAL RECORDS ACCOUNTING</u>		
7.	<u>Receiving Warrants</u> Form: <u>STARS 200</u> - documented record of receipts	Retain in office for three (3) years and until audit, then destroy.
8.	Form: <u>STARS 110</u> - record of deposit and allocation of receipt.	Retain current fiscal year in office, then transfer to a State Records Center for four (4) years and destroy.
9.	<u>Adjustments</u> Form: <u>STARS 120</u> (posting copy) - adjustment/ allocation form for disbursement and receipts accounts.  Form: <u>STARS 120</u> (file copy)  Form: <u>STARS 130</u> (journal entry)	Retain current fiscal year in office, then transfer to a State Records Center for three (3) years and until audit, then destroy.  Retain current fiscal year in office, then transfer to a State Records Center for nineteen (19) years, then destroy.  Retain current fiscal year in office, then transfer to a State Records Center for permanent retention and eventual transfer to the Hall of Records.

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9.	<u>Adjustments (continued)</u>  Form: <u>STARS 140</u> - return of unused State check.	Retain current fiscal year in office, then transfer to a State Records Center for three (3) years and until audit, then destroy.
10.	<u>Budget Amendments</u>  Form: <u>BB-2 and BB-2A</u> - amended budget schedule of appropriations.	Retain current fiscal year in office, then transfer to a State Records Center for nineteen (19) years, and destroy.
11.	<u>Closing Statements</u>  Form: <u>G-1</u> - fiscal year closing statement.	Retain current fiscal year in office, then transfer to a State Records Center for nineteen (19) years, and destroy.
12.	<u>Closing Statements</u>  Form: <u>G-5</u> - distribution of charges. Retention of closing obligations by object.	Retain current fiscal year in office, then transfer to a State Records Center for nineteen (19) years, and destroy.
13.	<u>Certification of Special Fund, Federal Fund, and/or Nonbudgeted Fund Cash Balances</u>  Form: <u>G-8</u> - used to collect certification of closing carry over balances.	Retain in office for three (3) fiscal years and until audit, then destroy.
14.	<u>Daily Cash Balance Summaries</u>  Form: <u>R-7</u> - used to record daily cash balances.  Form: <u>R-8</u> - daily cash statement.	Retain in office for three (3) fiscal years and until audit, then destroy.
15.	<u>Description Table for Source Documents</u>  Forms: <u>STARS 900.1, 900.2, 900.3</u> - used to record account codes for entry into STARS system.	Retain in office for three (3) fiscal years and until audit, then destroy.

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16.	<u>Pseudo Code Table For Source Documents</u>  Forms: <u>STARS 920.1</u> and <u>920.2</u> - used to record pseudo codes entered into the STARS system.	Retain in office for three (3) fiscal years and until audit, then destroy.
17.	<u>Vendor Edit Table</u>  Form: <u>STARS 930.1</u> - used to record vendor and mailing information entered into STARS system.	Retain in office for three (3) years, then destroy.
18.	<u>Memorandum of Encumbrances</u>  Form: <u>STARS 104</u> - used to record encumbrances entered in STARS system.	Retain in office for three (3) fiscal years and until audit, then retire to a State Records Center for seventeen (17) fiscal years and destroy.
19.	<u>Daily Cash Reconciliations</u>  Source document for entering daily cash reconciliations into STARS.	Retain in office for three (3) fiscal years and until audit, then destroy.
20.	<u>Daily Computer Processing Reconciliations</u>  Source document for collecting daily computer processing reconciliations on data in STARS.	Retain in office for three (3) fiscal years and until audit, then destroy.
21.	<u>Transaction Code Table</u>  Source document for collecting transaction code data entered in STARS, including any attachments.	Retain in office for three (3) fiscal years and until audit, then destroy.
	<u>OPERATIONS</u>	
22.	<u>General Accounting Records</u>  Certificate of Deposit and Bank Deposit Slips Distribution of Charges Memorandum of Adjustments Monthly Report of State Funds Collected and Deposited	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.

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	Description	Retention
23.	<u>Special Accounting Records</u>  Reports of audits conducted by the Legislative Auditors  Reports of audits conducted by persons or agencies other than the Legislative Auditors  Books of Final Entry - General Ledgers	Retain for ten (10) years, then destroy.  Retain permanently.  Retain permanently.
24.	<u>Budget and Fiscal Planning Records</u>  Budget Estimates Budget Schedule Amendment Materials and Supplies Physical Inventory Report of Fixed Assets Reports of Materials and Supplies Request for Position Action	Retain for three (3) years and until all audit require- ments have been fulfilled, then destroy.
25.	<u>Payroll Accounting Records</u>  Employee Roster Card File Payroll and Check Register Payroll Exceptions Time Report Payroll Transmittals Payroll Warrants	Retain for three (3) years and until all audit require- ments have been fulfilled, then destroy.
26.	<u>Miscellaneous Accounting Records</u>  Bank Books, Statements, and Deposit Receipts Budget Papers and Work Sheets Cancelled Checks, Check Copies and Check Stubs Delivery Orders and Receipts Gas Withdrawal Tickets and Mileage Reports Memorandum Receipt and Property Condemnation Reports Paid Bills and Invoices Paid Bonds and Coupons Periodic Financial Reports to Local/State Agencies Receipt Copies and Stubs Receiving Reports Reconciliation and Trial Balance Sheets Renewable Licenses Requisitions and Purchase Orders Stock Record Cards Time Sheets Withholding Tax Forms and Statements (Local, State and Federal)	Retain for three (3) years and until all audit require- ments have been fulfilled, then destroy.

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Item No.	Description	Retention
27.	<u>Purchasing Records</u> Actual Emergency and Repairs Report Copy of Contract Awarded Credit Memorandum Notice of Award of Contract Out-of-Schedule Requisition for Supplies Purchase Order Report of Partial Delivery Requisition for Supplies (also Agency Interoffice Requisitions)	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.
	<u>CHECK DISPATCH SECTION</u>	
28.	<u>Authorization For Transfer of Funds (Form #ST 4)</u>	Retain for three (3) years and until audit requirements have been fulfilled, then destroy.
29.	<u>Issuance of Duplicate Check (Form #ST 27)</u>	Retain in office for three (3) years, then destroy. (Central Payroll and/or State Treasurer retain audit copy.)
30.	<u>Cancellation of State Treasury Unused Check (STARS 140 - PS 1307)</u>	Retain in office for three (3) years, then destroy. (Central Payroll and/or State Treasurer retain audit copy.)
31.	<u>Return Check Form (GAD x-26 - PS 1014)</u>	Retain in office for six (6) months, then destroy. (Cancelled check is the auditable record.)
32.	<u>Certificate of Dissolution (Ps 409)</u> Copies of a preprinted certificate prepared for various citizens or corporations upon request certifying that all taxes due the State Comptroller have been paid.	Retain in office for one (1) year, then destroy.

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	<u>ADMINISTRATION</u>	
33.	<u>Exception Time Reports (GAD)</u> Listing of division personnel by social security number, showing bi-weekly gross pay.	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.
34.	<u>Payroll and Check Register (GAD)</u> Listing of division personnel by social security number, showing gross pay, net pay, and all deductions.	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.
35.	<u>Copies of Minutes of Board of Public Works Meetings and Agendas</u>	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.
36.	<u>Personnel Records (GAD)</u> Containing copies of employment applications, changes in classification, sick leave reports, letters of commendations, and copies of MS-22.	Retain until employment terminates, then transfer to Comptroller's Office of Personnel for purge and further transfer to the Dept. of Personnel for purge with official personnel record.
37.	<u>Bi-Weekly Time Cards (Per. C-34) (GAD)</u>	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy.
38.	<u>Agency Audit Files</u> Containing Legislative Auditor's Reports of audits conducted at all State agencies. Files contain the findings and replies from State agencies concerning the action taken to correct the findings.	Retain for ten (10) years, then destroy.
39.	<u>Annual Leave Cards (MS-920)</u>	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy; except last card prior to termination of employment will be retained for four (4) years and until audited, then destroyed.

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Item	Description	Retention
40.	<p><u>General Correspondence Files</u></p> <p>Consisting of original incoming and copies of outgoing letters, memos, reports, and related papers concerning the overall or general routine administration of the general accounting activities of all State agencies, including the General Accounting Division.</p>	<p>Screen annually; destroy all material not needed for current business, except directives and other material relating to planning and policy that illustrate the development of the agency will be retained permanently.</p>